

**Distribution of
Build Indiana Fund
and
Riverboat Admissions and Wagering Taxes**

**Fiscal Year Ending
June 30, 2003**

**Prepared by the
Indiana State Budget Agency**

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Distribution of Build Indiana Fund

Overview

This report presents total state distributions of lottery and gaming revenues by county for the fiscal year ending June 30, 2003, as well as cumulative state distributions since the General Assembly first enacted the law governing the use and distribution of lottery and gaming revenues in 1989. In 1995 the General Assembly created the Lottery and Gaming Surplus Account within the existing Build Indiana Fund, which was established by the 1989 Lottery Act. P.L. 25-1995 required that revenues from the Hoosier Lottery (after retirement and pension distributions), the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and from charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account. P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. P.L. 186-2002 eliminated statutory references to the Lottery and Gaming Surplus Account and the State and Local Project Account and replaced them with references to the Build Indiana Fund.

Through P.L. 186-2002 and P.L. 192-2002(ss) the General Assembly made certain changes in the appropriations, transfers, and distributions of lottery and gaming revenues. P.L. 186-2002 changed the definition of eligible recipients and required recipients to follow certain guidelines in order to receive state and local project grants. P.L. 192-2002 (ss) provided that after sufficient funds are distributed to the Indiana Gaming Commission for administrative costs, \$33.0 million of riverboat wagering taxes collected in a state fiscal year is set aside for revenue sharing among local units that do not have riverboats. Population within the county shall determine the distribution of the revenue sharing money within the counties to the cities, towns, and counties. After the set aside for revenue sharing, 25% of the remaining riverboat wagering tax revenue up to FY 2002 amounts is distributed as required by IC 4-33-13-5 to the local units in which a riverboat is operating. The remainder of the wagering tax revenue is deposited in the Property Tax Replacement Fund.

Figure 1 illustrates the sources of revenue and the “hierarchy” of distributions within the Build Indiana Fund. As *Figure 1* shows, after \$60.0 million of surplus lottery revenue is transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers’ Retirement Fund, the remaining surplus lottery revenue is transferred to the Build Indiana Fund. In addition, the Build Indiana Fund receives interest income, horse racing pari-mutuel wagering tax revenue (except for \$150,000 which is first transferred to the Veterinary School Research Account and administrative expenses), and charity gaming excise tax and license fee revenue. Finally, the fund receives a statutory transfer from the riverboat wagering tax revenue remitted to the Property Tax Replacement Fund. The transfer amount is such that the total lottery and gaming revenue deposited in the Build Indiana Fund may not exceed \$ 250.0 million in a fiscal year. Interest revenue deposited in the fund does not count against the \$ 250.0 million cap.

The highest priority distribution is for motor vehicle excise tax replacement. IC 4-30-17-3.5 as amended by P.L.186-2002 requires a transfer from the Build Indiana Fund to the Motor Vehicle Excise Tax Replacement Account that is then allocated to the counties based on each counties share of motor vehicle registrations. P.L. 260-1997 guaranteed that if funds in the Build Indiana Fund were insufficient to make the distributions to the Motor Vehicle Excise Tax Replacement Account, the General Fund would make up the shortfall. Any surplus remaining in the Build Indiana Fund after the distributions to the Motor Vehicle Excise Tax Replacement Account may be distributed for State and Local Capital Projects and other appropriations specified by the General Assembly.

Sources and Uses of Revenue for FY 2003

In FY 2003, Lottery and Gaming revenues totaling \$250.9 million were transferred to the Build Indiana Fund from the following sources:

Hoosier Lottery	\$108.7 million
Riverboat Gaming	\$136.2 million
Horse Racing	\$1.6 million
Charity Gaming	\$3.5 million
Interest	\$0.9 million

* \$30.0 million of lottery revenues are transferred to the Teachers' Retirement Fund and another \$30.0 million are transferred to the Local Police & Fire Pension Relief Fund prior to the required transfers to the Build Indiana Fund. Therefore, lottery revenues for FY 2003 actually total \$168.7 million.

** In FY 2003 \$136.2 million of riverboat wagering tax revenues were transferred to the Build Indiana Fund leaving \$294.7 million in the Property Tax Replacement Fund.

From 1989 through June 30, 2003, lottery and gaming revenue totaling \$4.191 billion were transferred to the State from the following sources:

Hoosier Lottery	\$2.271 billion
Riverboat Gaming	\$1.745 billion
Horse Racing	\$18.9 million
Charity Gaming	\$41.2 million
Interest	\$115.2 million

* Riverboat gaming tax revenues include \$294.7 million deposited in the Property Tax Replacement Fund in FY 2003 and \$33.0 million deposited in the General Fund as required by P.L. 224-2003.

In April 2002 the State Board of Finance, as part of the Governor's Deficit Management Plan transferred \$247.3 million from the Build Indiana Fund to address the state's General Fund shortfall. Since the resources in the Build Indiana Fund were transferred, state and local projects not yet approved by the budget committee are considered frozen until there are sufficient resources to pay for the projects. There were no approvals for any State or Local Projects under Build Indiana Fund in FY 2003.

In FY 2003, the Budget Agency transferred \$136.2 million from the Property Tax Replacement Fund to the Build Indiana Fund to meet the \$250.0 million cap. In addition a transfer of \$131.8 million was made in June 2003 (to meet obligations of motor vehicle excise tax replacement). Funds remaining in the Build Indiana Fund after the priority distribution of motor vehicle excise tax replacement were enough to cover only projects approved in previous years.

Of the total \$4.326 billion in lottery and gaming revenues and transfers received since 1989, \$4.305 billion (including \$294.7 million of riverboat wagering tax revenue deposited in Property Tax Replacement Fund, and as required by P.L. 224-2003, \$33 million deposited in the state General Fund) has been distributed as described in this report. The balance \$21 million has been committed and will be distributed on an ongoing basis in accordance with the applicable law.

Table 1 summarizes the distribution of funds from the Build Indiana Fund for all purposes for FY 2003 and shows cumulative distributions since FY 1989. *Table 2* details certain FY 2003 distributions on county-by-county basis and shows cumulative distributions since FY 1989. *Figure 2* provides a breakdown of categorical FY 2003 distributions on a percentage basis. *Table 3, 4 and 5* provide the detail of state and local distributions of the riverboat admissions and wagering taxes.

Historical Expenditure Detail

1. Excise Tax Relief: The 1990 Lottery Act amendments reduced automobile excise taxes, effective January 1, 1991. The 1991 Budget Act, however, suspended the excise tax replacement program effective December 31, 1991, after being in effect for one year. The replacement mechanism was instead used to calculate the amount that would be used for tuition support (See Note 2 below). Four years later, P.L. 25-1995 reduced automobile excise taxes by a maximum of 50% over six years. Funding to replace most, but not all, of the lost revenue was appropriated from the Lottery and Gaming Surplus Account.

In 1996, P.L. 26-1996 accelerated the automobile excise tax rate reduction, thereby implementing the entire rate cut (50% maximum) in CY 1996. The revenue required to fund this acceleration was appropriated from the State General Fund.

In 1997, P.L. 260-1997 increased the amount of funding from the Lottery and Gaming Surplus Account to replace most, but not all, of the revenue lost due to the rate reduction implemented in CY 1996. The total amount of funding from this account equals: \$139.5 million for CY 1996, \$155 million for CY 1997, \$180 million for CY 1998, \$206 million for CY 1999, \$233 million for CY 2000, and \$236.2 million for CY 2001 and each year thereafter. P.L. 186-2002 eliminated the Lottery and Gaming Surplus Account within the Build Indiana Fund and required the \$236.2 million distribution for each calendar year to continue from the Build Indiana Fund.

2. Tuition Support: The 1991 Budget Act suspended the excise tax relief program enacted in 1990 and instead dedicated the same amount of Hoosier Lottery profits that would have been utilized for excise tax relief to provide financial support for local schools. The 1991 Budget Act provided that these funds would be used to provide supplemental grants to each school corporation in the State in CY 1992 and CY 1993. The 1993 Budget Act provided these funds would be distributed as a part of the regular tuition support distribution in CY 1994 and CY 1995. The use of lottery revenue for tuition support was discontinued on June 30, 1995. For purposes of the county-by-county detail in *Table 2*, if a school corporation serves residents in more than one county, the amount of tuition support is shown only for the county of budget review.

3. Teachers' Retirement Fund: The 1989 Lottery Act provided for annual appropriation of Hoosier Lottery Profits to help offset the unfunded liability in the Indiana Teachers' Retirement Fund. The 1991 and 1993 Budget Acts redirected these appropriations to pay current teacher pensions in fiscal years 1992 through 1995. Beginning in FY 1996 the state deposits a portion of lottery revenue into the Pension Stabilization Fund. The Pension Stabilization Fund is designed to reduce future state teacher pension expenditures. Because teacher pension payments are an obligation of the state and not local school corporations, it is not possible to allocate these lottery revenues by county. However, residents of each county benefit from this distribution. Current law requires a quarterly transfer from lottery profits to the Pension Stabilization Fund of \$7.5 million, resulting in a \$30.0 million transfer each fiscal year. The transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund.

4. Police and Fire Pensions: The 1989 Lottery Act provided that annually \$ 10.0 million of Hoosier lottery profits would be used to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to \$30.0 million annually of Hoosier Lottery profits. The funds are distributed to individual communities each year in accordance with actuarial principles. Because police and fire pension payments are the responsibility of cities and towns, it is possible to calculate the benefit to each community of these distributions. The amount of police and fire pension relief, if any, shown in *Table 2* is the amount distributed from the Pension Relief Fund to the police and fire retirement accounts of communities in each county listed through June 30, 2003. As with the transfer to the Teachers' Retirement Fund, the transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund.

5. Economic Development Grants: The 1990 Lottery Act amendments established the Job Creation and Economic Development (JCED) Account within the Build Indiana Fund for the purpose of supporting certain major economic development projects. A total of \$30.0 million of Hoosier Lottery profits was transferred to the JCED Account for this purpose, all of which has been distributed or obligated. The amount of economic development grants, if any, shown in *Table 2* is the amount of Hoosier Lottery profits committed by the state with respect to a specific project from the JCED Account and reviewed by the State Budget Committee.

6. Local Projects: The 1989 Lottery Act established the Build Indiana Fund, and the 1989 Budget Act appropriated \$ 86.2 million from the Build Indiana Fund for specific capital and construction projects. In 1990, the State and Local Projects Account was established within the Build Indiana Fund and an additional \$5.7 million was appropriated from this account for additional capital and construction projects. Further capital and construction project appropriation were made in 1991 (\$99.5 million), 1995 (\$46.3 million), 1997 (\$57.7 million), 1999 (\$99 million), and 2001 (\$87.6 million). In addition to being appropriated, funding of state and local capital projects must be approved by the State Budget Committee. The amount of Build Indiana Fund Local projects shown on *Table 2* represents amounts that have been previously approved and were disbursed in FY 2003. There were no new approvals of Build Indiana Fund projects in FY 2003. P.L. 186-2002 eliminated the State and Local Projects Account within the Build Indiana Fund and required the distribution for the approved project to be made from the Build Indiana Fund.

7. Indiana Technology Fund: P.L. 340-1995 created the Indiana Technology Fund and appropriated \$20.0 million in FY 1996 and \$20.0 million in FY 1997 from the Build Indiana Fund Lottery and Gaming Surplus Account to the Indiana Technology Fund. These funds helped schools and local libraries connect to the Internet and expand their technology capabilities. P.L. 260-1997(ss) appropriated \$44.0 million for the 1997-1999 biennium, P.L. 273-1999 appropriated \$ 76.0 million for the 1999-2001 biennium, and P.L. 291-2001 appropriated \$52.5 million for the 2001-2003 biennium. The 2001-2003 appropriation provided for the following:

- \$6.0 million to the State Library and historical board for library technology projects including the INSPIRE project;
- \$4.0 million to the Intelenet Commission to provide school corporations with Internet connections and related equipment;
- \$40.0 million for technology plan grants for school corporations;
- \$2.5 million to teach school children about technical scientific instruments.

In April of 2002, the State Board of Finance transferred \$47.5 million of the \$52.5 million appropriation to the General Fund as part of the Governor's Deficit Management Plan. Actual distributions to the local entities in FY 2003 are reflected in *Table 1 and Table 2*. Disbursements to schools and school corporations are shown based on the county in which the school or school corporation's central office is located.

8. 21st Century Research and Technology Fund: P.L. 273-1999 and P.L. 190-1999 established the Indiana 21st Century Research and Technology Fund, which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They also are intended to stimulate the transfer of research and technology into marketable products and to assist in diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, and other high technology industry. The General Assembly appropriated \$50 million for the 1999-2001 biennium and \$50 million for the 2001-2003 biennium.

During FY 2002 the Budget Committee completed the approval for \$50 Million appropriated for 1999-2001 biennium. In FY 2002 administrative cost up to \$700,000 were approved and distributed for the 2001 appropriation. In total the 21st Century Research and Technology Fund has received disbursement amounting to \$49.4 million during FY1999- FY2002. In April of 2002, the 2001-2003 appropriation of \$49.3 million was transferred, by the State Board of Finance, to the General Fund as part of the Governor's Deficit Management Plan. Subsequently, P.L 192-2002 cancelled the FY 2001-2003 appropriation and instead appropriated \$15 million for FY 2003 and \$15 million for FY 2004 from the General Fund.

9. Digital Television Conversion for Indiana Public Television Stations: P.L. 272-1999 established a \$20 million appropriation for the 2000-2001 biennium to provide digital conversion grants to public television stations. \$4 million of the appropriation was transferred to the General Fund under 2002 Governor's Deficit Management Plan. In FY 2003, \$9.4 million was distributed as Digital Television Conversion Grant to Indiana Public Television Stations.

10. Indiana University-Proton Therapy: P.L. 273-1999 appropriated \$10.0 million for the 2000-2002 biennium for Indiana University's Proton Therapy Center. The Center provides precise radiation treatment for certain cancers.

11. Local Road and Street Account Distribution: P.L. 340-1996 appropriated \$30.0 million in FY 1996 and FY 1997 from the Lottery and Gaming Surplus Account for local roads and streets. It provided for the distribution of the appropriation in the same manner as the regular Motor Vehicle Highway Fund distribution to the Local Road and Street Account.

12. Purdue University - Nanotechnology: P.L. 291-2001 appropriated \$5.0 million for the 2001-2003 biennium for construction of the Purdue University Nanotechnology building. In April of 2002, the \$5.0 million appropriation was transferred, by the State Board of Finance, to the General Fund as part of the Governor's Deficit Management Plan.

13. Higher Education Technology: P.L. 291-2001 appropriated \$58.0 million for the 2001-2003 biennium for higher education technology projects. In April of 2002, \$29.0 million of this appropriation was transferred, by the State Board of Finance, to the General Fund as part of the Governor's Deficit Management Plan. P.L. 178-2002 specified that the remaining \$29.0 million be used in FY 2003 to offset a \$29.0 million reduction in university operating appropriations.

14. Property Tax Replacement Fund Transfers: P.L. 291-2001 specified that \$200.0 million be transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund during FY 2002. In FY 2003 another \$175.0 million was transferred from Lottery and Gaming Surplus Account to the Property Tax Replacement Fund. The fund also receives excess revenue from riverboat wagering taxes. In FY 2003, \$294.7 million was deposited in the Property Tax Replacement Fund from the riverboat wagering tax revenue.

15. Unallocated Portions of Approved Funds: Certain category funds are approved by the Budget Committee prior to their allocation to specific projects or are not attributed to certain counties. In order to show these funds (that are “irrevocable committed”), several categories reflect funds that have been approved by the Budget Committee, but which have not yet been allocated to specific projects or counties. These unallocated amounts are shown among the “amounts not yet allocated” at the end of *Table 2*.

Riverboat Admissions and Wagering Tax Distributions

Table 3 summarizes the total riverboat admissions and wagering tax distributions for FY 2003 and the cumulative amount since FY 1996. *Table 4 and 5* present these distributions as received by specific state and local units.

Table 4 shows the distribution of riverboat admissions tax to local units in FY 2003 and cumulative from FY 1996. The \$3 tax is paid by the organization that holds an owner’s license for riverboat gambling operations and the tax is paid on admissions to the riverboat. The tax is collected by the Department of Revenue and deposited in the state General Fund. The admission tax monies are distributed quarterly as follows.

1. For riverboats in Dearborn, Harrison, La Porte, Ohio, Switzerland and Vanderburgh Counties:
 - \$1.00 to the “home dock” city or county in which boat is docked
 - \$1.00 to the county in which boat is docked
 - \$0.10 to the county convention and visitor bureau or promotion fund
 - \$0.15 to the State Fair Commission
 - \$0.10 to the Division of Mental Health and Addiction
 - \$0.65 to the Indiana Horse Racing Commission
2. For riverboats in Lake County:
 - \$1.00 to the “home dock” city or county in which boat is docked
 - \$1.00 to the county in which boat is docked
 - \$0.09 to the county convention and visitor bureau or promotion fund
(capped at 90% of FY 2002 level)
 - \$0.10 to the N.W Indiana Law Enforcement Training Center
(capped at 10% of the FY2002 level provided to the Convention Bureau)
 - \$0.15 to the State Fair Commission
 - \$0.10 to the Division of Mental Health and Addiction
 - \$0.65 to the Indiana Horse Racing Commission

P.L. 192-2002(ss) capped the above distributions at FY 2002 levels. Any shortfall in distributions has to be met through distributions from riverboat wagering tax revenues deposited in the Property Tax Replacement Fund.

3. In counties contiguous to Patoka Lake:

- \$1.00 distributed equally among the counties contiguous to the lake
- \$1.00 to the Patoka Lake Development Account
- \$0.40 to the resource conservation and development program for Patoka Lake
- \$0.50 to the General Fund
- \$0.10 to the Division of Mental Health and Addiction

P.L. 192-2002(ss) did not change distribution in the counties contiguous to Patoka Lake.

Table 5 displays the riverboat wagering tax distributions to local units in FY 2003 and on a cumulative basis since FY 1996. The tax is paid by an organization that holds an owner's license for riverboat gambling operations. Beginning July 1, 2002 the tax is paid on (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
\$25M and under	15%
Over \$25M up to \$50M	20%
Over \$50M up to \$75M	25%
Over \$75M up to \$150M	30%
Over \$ 150M	35%

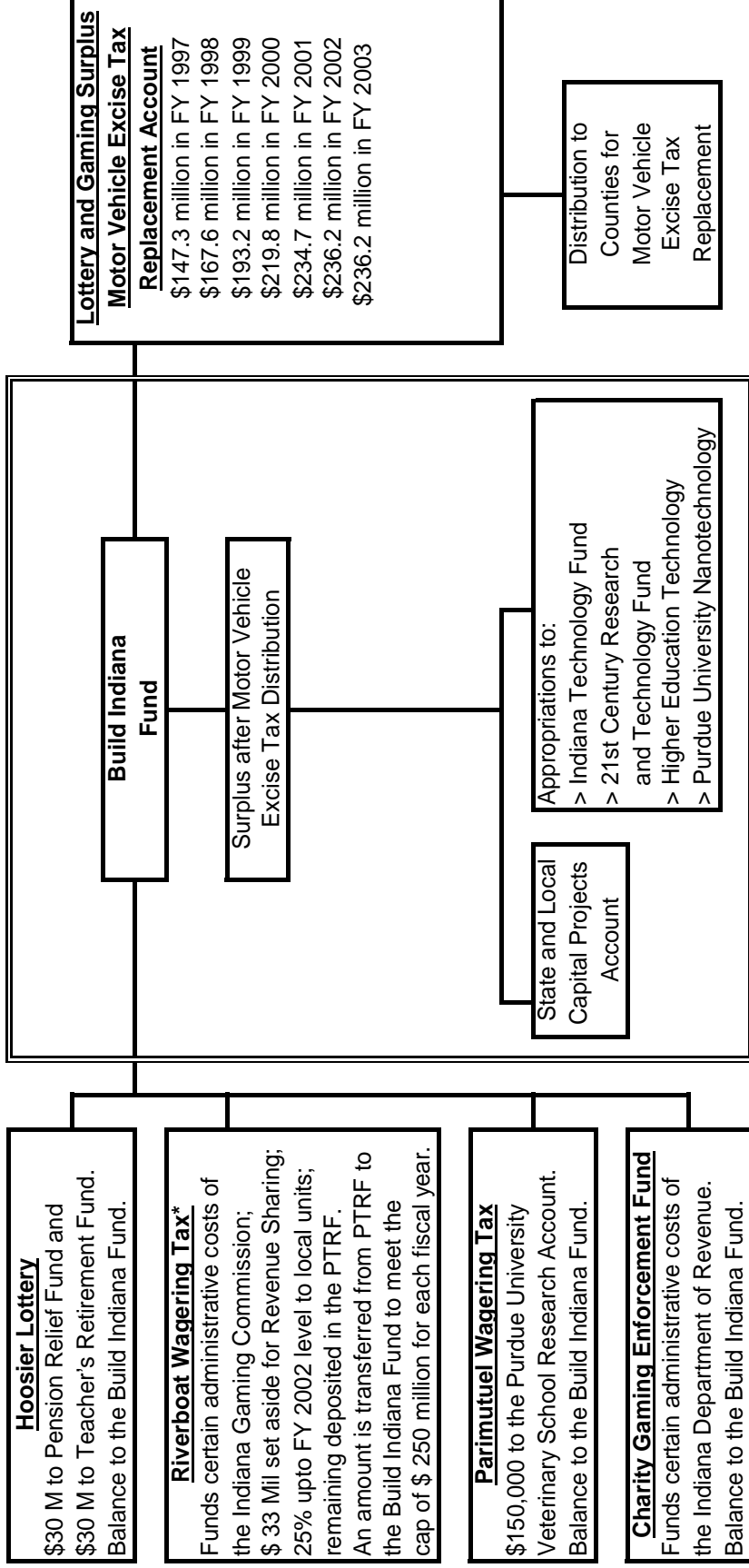
P.L. 192-2002(ss) requires the Department of Revenue to deposit the riverboat wagering tax revenue into the state Gaming Fund. The funds are first appropriated to the Indiana Gaming Commission for administrative expenses. The first \$33.0 million of the remaining tax revenue is set aside for local revenue sharing. Revenue sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino. After the set aside of revenue sharing, 25% of the tax remitted by a riverboat is distributed as follows:

1. In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock.
2. In counties along the Ohio River in which the riverboat is not docked in the largest city in the county, the funds are distributed to the county in which the boat is docked.
3. In the counties contiguous to Patoka Lake, the funds are distributed in equal shares to each of these counties.

P.L. 192-2002 (ss) amended the existing riverboat admission and wagering tax structure and established a new system of revenue distribution that requires the amount that exceeds a city or county's FY 2002 distribution to be deposited in the Property Tax Replacement Fund.

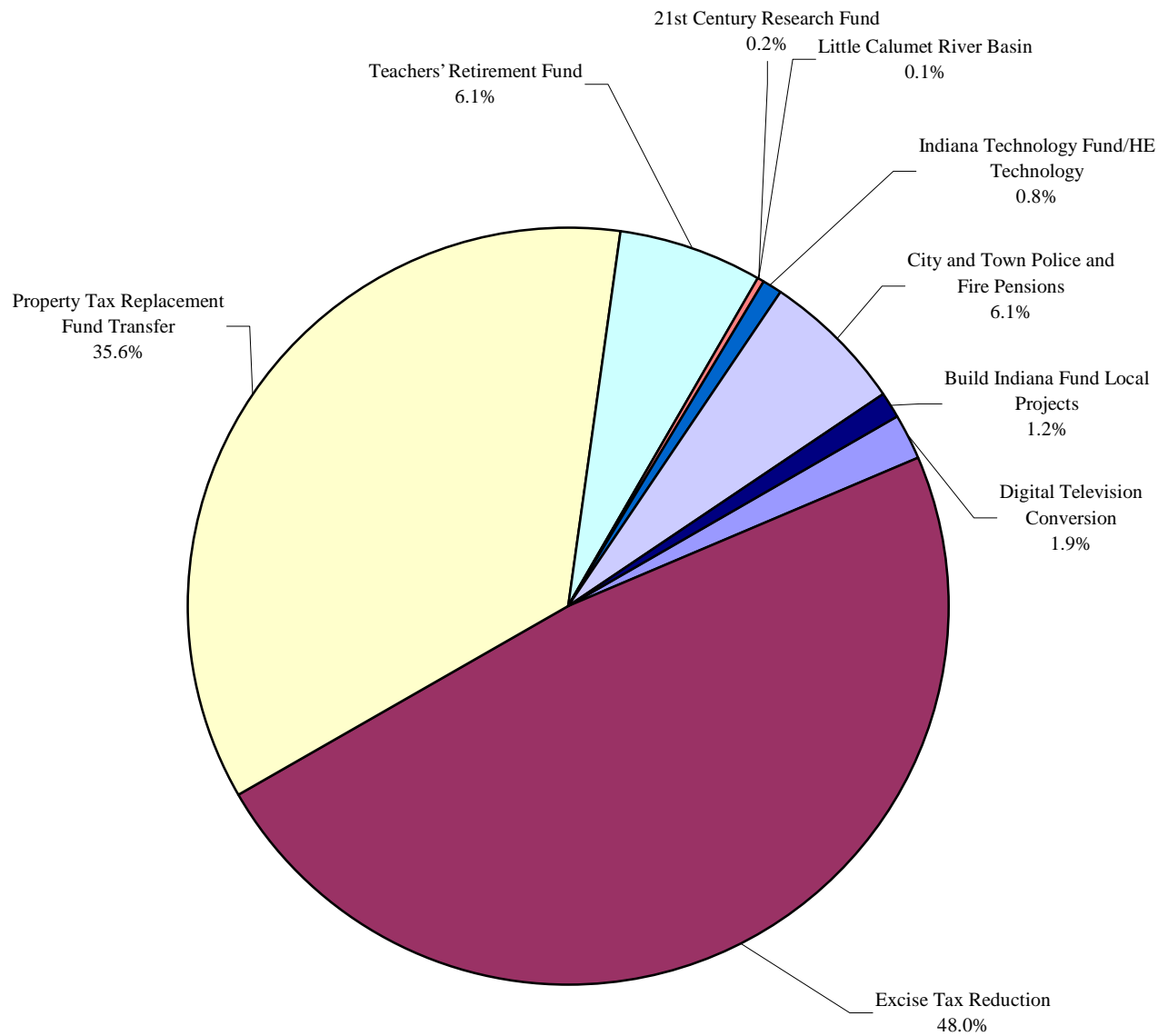
Statutory References: The 1989 Lottery Act is P.L. 341-1989(ss), signed May 9, 1989. The 1989 Budget Act is P.L. 357-1989(ss), signed May 9, 1989. The 1990 Lottery Amendments are P.L. 33-1990, signed March 20, 1990. The 1990 Budget Amendments are P.L. 185-1990, signed March 20, 1990. The 1991 Budget Act is P.L. 240-1991 (ss2), signed June 14, 1991. The 1993 Budget Act is P.L. 277-1993(ss), passed over veto June 30, 1993, and is supplemented by P.L. 278-1993(ss), signed June 30, 1993. P.L. 25-1995, signed May 1, 1995. P.L. 26-1996, signed February 22, 1996. The 1999 Budget Act is P.L. 273-1999, signed May 13, 1999. The 2001 Budget Act is P.L. 291-2001, which passed into law without the Governor's signature. The 2002 special session deficit management and tax-restructuring act is P.L. 192-2002 (ss), which was signed July 1, 2002. The 2003 Budget Act is P.L. 224-2003, signed May 8, 2003.

Figure 1
BUILD INDIANA FUND
Sources and Uses for FY 2003

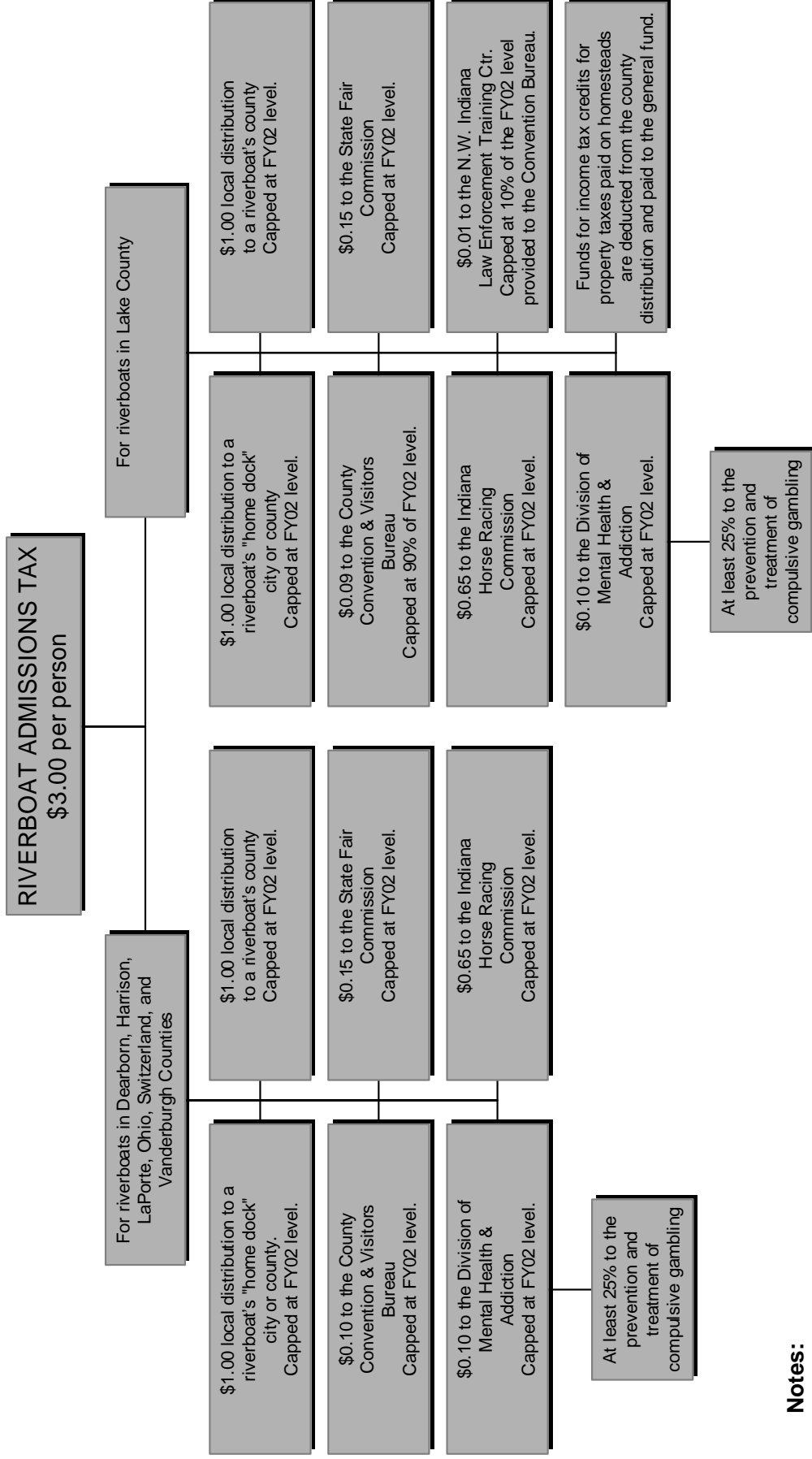


* Please refer to Figure 3 & 4 for Riverboat Admissions Tax and Riverboat Wagering Tax distribution details.

Figure 2
Distribution of Build Indiana Fund
Fiscal Year 2003



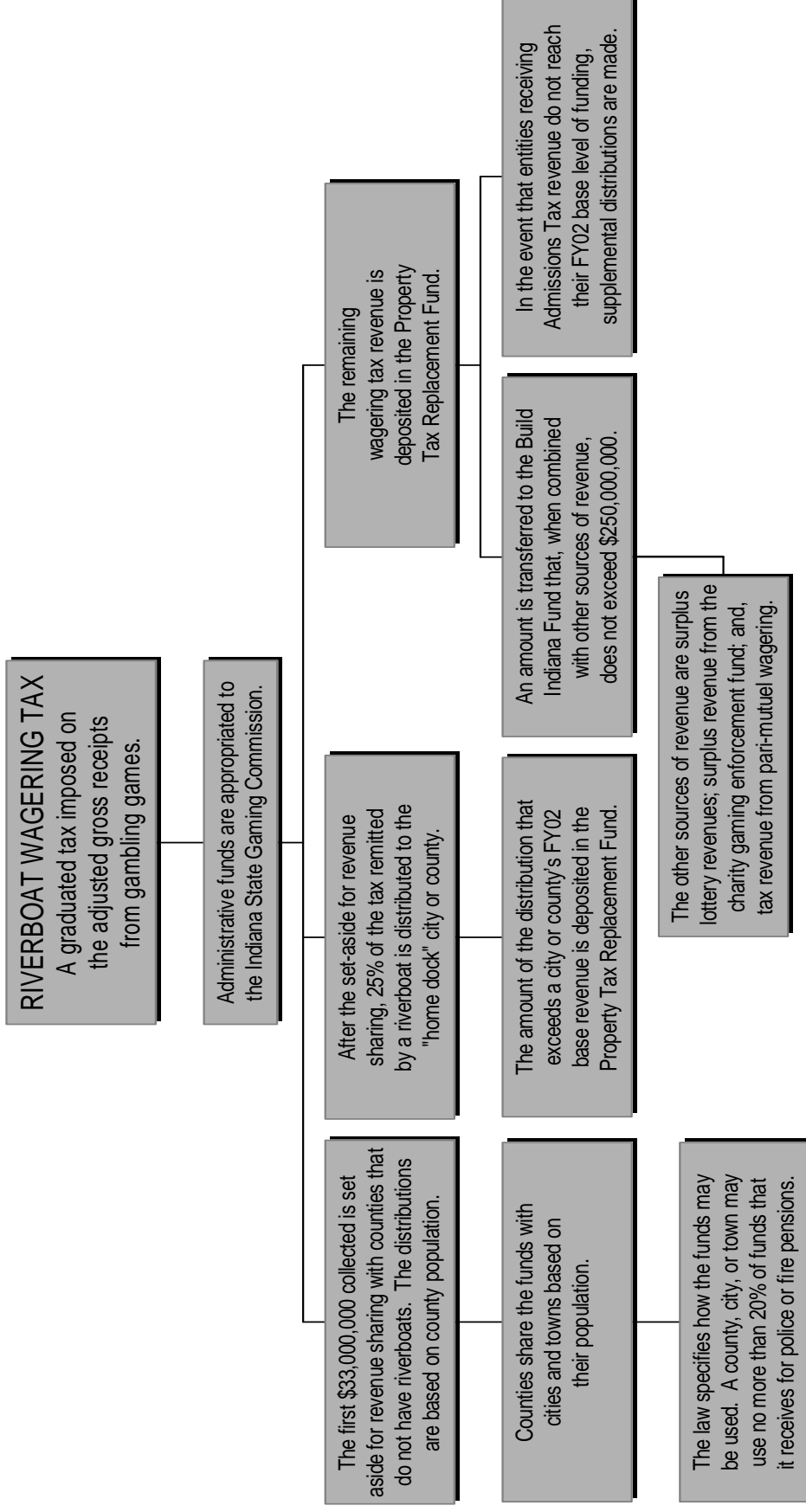
**Figure 3:
RIVERBOAT ADMISSIONS TAX DISTRIBUTIONS**



Notes:

- Distribution amounts in excess of an entity's FY02 base level of funding are paid to the property tax replacement fund.
- This chart does not show the distributions established for a Patoka Lake riverboat.

Figure 4:
RIVERBOAT WAGERING TAX DISTRIBUTIONS



Notes:

- This chart does not show the distributions established for a Patoka Lake riverboat.

Table 1
Distribution of
Build Indiana Fund
Fiscal Year 2003
and Cumulative: FY 1989 through FY 2003
by Expenditure/Distribution Category

	Fiscal Year 2003	Cumulative Total Fiscal Years 1989 - 2003
<u>State Totals by Expenditure/Distribution Category</u>		
<i>Excise Tax Reduction</i>	236,212,440	1,579,935,884
<i>Supplemental Tuition Support</i>		293,207,699
<i>City and Town Police and Fire Pensions</i>	30,000,000	214,732,833
<i>Job Creation and Economic Development</i>		30,000,000
<i>Build Indiana Fund Local Projects</i>	5,918,856	423,698,764
<i>Local Road and Street Account Distribution</i>		60,000,000
<i>Indiana Technology Fund</i>	3,778,119	163,924,295
<i>Teachers' Retirement Fund</i>	30,000,000	402,600,963
<i>21st Century Research and Techonology Fund</i>	1,037,920	49,428,067
<i>Digital Television Conversion for Indiana PBS Stations</i>	9,485,524	15,992,489
<i>Indiana University-Proton Therapy</i>		10,000,000
<i>Little Calumet River Basin Commission</i>	669,413	2,334,460
<i>Purdue University - Nanotechnology</i>		0
<i>Higher Education Technology</i>	3,663	3,663
<i>Wetlands Acquisition and Restoration</i>		150,000
<i>Wabash River Heritage</i>		1,590,254
<i>Heritage Trust</i>		6,250,000
<i>Indiana Department of Transportation Projects</i>		6,156,833
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Board of Finance Transfer to the General Fund</i>		247,304,622
<i>Property Tax Replacement Fund Transfer</i>	175,000,000	375,000,000
<i>(Revenue Lost to the Recession of 90-91)</i>		72,500,000
Grand Total - Build Indiana Fund Distributions	492,105,935	3,977,610,826

Table 2
Distribution of Build Indiana Fund
Fiscal Year 2003
and Cumulative: FY 1989 through FY 2003
by County

Co.		Fiscal Year	Cumulative Total
No.	County Name	2003	Fiscal Years 1989 - 2003
<u>1</u>	<u>Adams</u>		
	<i>Excise Tax Reduction</i>	956,856	6,585,312
	<i>Supplemental Tuition Support</i>		1,544,370
	<i>City and Town Police and Fire Pensions</i>	56,048	330,660
	<i>Build Indiana Fund Local Projects</i>		2,012,831
	<i>Local Road and Street Account Distribution</i>		299,509
	<i>Indiana Technology Fund</i>	66,646	969,140
	Total	<u>1,079,550</u>	<u>11,741,822</u>
<u>2</u>	<u>Allen</u>		
	<i>Excise Tax Reduction</i>	12,805,252	87,375,554
	<i>Supplemental Tuition Support</i>		13,905,752
	<i>City and Town Police and Fire Pensions</i>	2,208,035	12,436,103
	<i>Build Indiana Fund Local Projects</i>	383,752	17,584,926
	<i>Local Road and Street Account Distribution</i>		3,484,576
	<i>Indiana Technology Fund</i>	37,780	5,183,477
	Total	<u>15,434,819</u>	<u>139,970,388</u>
<u>3</u>	<u>Bartholomew</u>		
	<i>Excise Tax Reduction</i>	2,917,926	19,699,092
	<i>Supplemental Tuition Support</i>		3,277,832
	<i>City and Town Police and Fire Pensions</i>	338,461	1,984,095
	<i>Job Creation and Economic Development</i>		2,266,667
	<i>Build Indiana Fund Local Projects</i>		7,324,741
	<i>Local Road and Street Account Distribution</i>		755,581
	<i>Indiana Technology Fund</i>	25,753	1,454,515
	Total	<u>3,282,140</u>	<u>36,762,523</u>
<u>4</u>	<u>Benton</u>		
	<i>Excise Tax Reduction</i>	333,054	2,370,818
	<i>Supplemental Tuition Support</i>		606,985
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		924,850
	<i>Local Road and Street Account Distribution</i>		96,453
	<i>Indiana Technology Fund</i>	36,220	410,421
	Total	<u>369,274</u>	<u>4,409,527</u>

5 Blackford

<i>Excise Tax Reduction</i>	441,273	3,086,689
<i>Supplemental Tuition Support</i>		812,813
<i>City and Town Police and Fire Pensions</i>	26,910	211,288
<i>Build Indiana Fund Local Projects</i>		1,998,850
<i>Local Road and Street Account Distribution</i>		148,169
<i>Indiana Technology Fund</i>	16,302	351,159
Total	<u>484,485</u>	<u>6,608,968</u>

6 Boone

<i>Excise Tax Reduction</i>	2,466,091	15,598,198
<i>Supplemental Tuition Support</i>		2,161,371
<i>City and Town Police and Fire Pensions</i>	50,081	323,315
<i>Build Indiana Fund Local Projects</i>		2,778,109
<i>Local Road and Street Account Distribution</i>		459,104
<i>Indiana Technology Fund</i>	54,845	1,252,935
Total	<u>2,571,017</u>	<u>22,573,032</u>

7 Brown

<i>Excise Tax Reduction</i>	624,909	4,087,638
<i>Supplemental Tuition Support</i>		740,722
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	25,000	1,159,004
<i>Local Road and Street Account Distribution</i>		156,800
<i>Indiana Technology Fund</i>	16,545	433,338
Total	<u>666,454</u>	<u>6,577,502</u>

8 Carroll

<i>Excise Tax Reduction</i>	799,050	5,531,879
<i>Supplemental Tuition Support</i>		868,712
<i>City and Town Police and Fire Pensions</i>	4,889	29,721
<i>Build Indiana Fund Local Projects</i>		702,161
<i>Local Road and Street Account Distribution</i>		197,670
<i>Indiana Technology Fund</i>	23,078	518,890
Total	<u>827,017</u>	<u>7,849,033</u>

9 Cass

<i>Excise Tax Reduction</i>	1,413,291	9,755,059
<i>Supplemental Tuition Support</i>		2,260,380
<i>City and Town Police and Fire Pensions</i>	212,043	1,343,897
<i>Build Indiana Fund Local Projects</i>	5,515	3,281,398
<i>Local Road and Street Account Distribution</i>		396,142
<i>Indiana Technology Fund</i>	35,518	960,304
<i>Wabash River Heritage</i>		211,402
Total	<u>1,666,367</u>	<u>18,208,582</u>

10 Clark

<i>Excise Tax Reduction</i>	3,650,478	23,948,719
<i>Supplemental Tuition Support</i>		4,914,248
<i>City and Town Police and Fire Pensions</i>	335,343	1,895,505
<i>Build Indiana Fund Local Projects</i>	205,451	9,372,335
<i>Local Road and Street Account Distribution</i>		949,229
<i>Indiana Technology Fund</i>	47,766	1,863,773
Total	<u>4,239,038</u>	<u>42,943,809</u>

11 Clay

<i>Excise Tax Reduction</i>	927,458	6,063,765
<i>Supplemental Tuition Support</i>		1,515,188
<i>City and Town Police and Fire Pensions</i>	43,373	302,373
<i>Build Indiana Fund Local Projects</i>		1,637,778
<i>Local Road and Street Account Distribution</i>		256,535
<i>Indiana Technology Fund</i>	15,472	699,119
Total	<u>986,303</u>	<u>10,474,758</u>

12 Clinton

<i>Excise Tax Reduction</i>	1,181,811	8,244,051
<i>Supplemental Tuition Support</i>		1,993,146
<i>City and Town Police and Fire Pensions</i>	206,955	1,160,161
<i>Build Indiana Fund Local Projects</i>		1,730,231
<i>Local Road and Street Account Distribution</i>		325,726
<i>Indiana Technology Fund</i>	49,701	1,035,219
Total	<u>1,438,467</u>	<u>14,488,534</u>

13 Crawford

<i>Excise Tax Reduction</i>	296,413	1,910,386
<i>Supplemental Tuition Support</i>		617,386
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	5,956	1,415,324
<i>Local Road and Street Account Distribution</i>		100,059
<i>Indiana Technology Fund</i>	11,948	533,467
Total	<u>314,317</u>	<u>4,576,622</u>

14 Daviess

<i>Excise Tax Reduction</i>	882,530	5,953,337
<i>Supplemental Tuition Support</i>		1,350,582
<i>City and Town Police and Fire Pensions</i>	50,098	361,803
<i>Build Indiana Fund Local Projects</i>	81,094	1,938,264
<i>Local Road and Street Account Distribution</i>		244,935
<i>Indiana Technology Fund</i>	35,062	677,226
Total	<u>1,048,784</u>	<u>10,526,147</u>

15 Dearborn

<i>Excise Tax Reduction</i>	1,921,304	11,944,298
<i>Supplemental Tuition Support</i>		2,562,385
<i>City and Town Police and Fire Pensions</i>	34,050	224,886
<i>Build Indiana Fund Local Projects</i>		1,422,109
<i>Local Road and Street Account Distribution</i>		451,055
<i>Indiana Technology Fund</i>	49,690	1,541,173
Total	<u>2,005,044</u>	<u>18,145,906</u>

16 Decatur

<i>Excise Tax Reduction</i>	903,793	6,246,291
<i>Supplemental Tuition Support</i>		1,414,236
<i>City and Town Police and Fire Pensions</i>	51,138	354,747
<i>Build Indiana Fund Local Projects</i>	47,776	2,326,311
<i>Local Road and Street Account Distribution</i>		236,036
<i>Indiana Technology Fund</i>	25,095	682,144
Total	<u>1,027,802</u>	<u>11,259,765</u>

17 De Kalb

<i>Excise Tax Reduction</i>	1,475,403	9,981,959
<i>Supplemental Tuition Support</i>		2,151,930
<i>City and Town Police and Fire Pensions</i>	22,351	160,498
<i>Build Indiana Fund Local Projects</i>		1,744,815
<i>Local Road and Street Account Distribution</i>		411,037
<i>Indiana Technology Fund</i>	59,173	1,336,109
Total	<u>1,556,927</u>	<u>15,786,348</u>

18 Delaware

<i>Excise Tax Reduction</i>	3,957,250	27,071,406
<i>Supplemental Tuition Support</i>		6,006,536
<i>City and Town Police and Fire Pensions</i>	700,680	4,019,579
<i>Build Indiana Fund Local Projects</i>	76,882	6,053,696
<i>Local Road and Street Account Distribution</i>		1,188,054
<i>Indiana Technology Fund</i>	72,200	2,455,650
Total	<u>4,807,012</u>	<u>46,794,921</u>

19 Dubois

<i>Excise Tax Reduction</i>	1,699,315	11,286,426
<i>Supplemental Tuition Support</i>		1,955,731
<i>City and Town Police and Fire Pensions</i>	30,009	167,603
<i>Build Indiana Fund Local Projects</i>	43,292	6,293,236
<i>Local Road and Street Account Distribution</i>		368,240
<i>Indiana Technology Fund</i>	55,304	1,076,990
Total	<u>1,827,919</u>	<u>21,148,225</u>

<u>20 Elkhart</u>		
<i>Excise Tax Reduction</i>	6,152,541	42,425,214
<i>Supplemental Tuition Support</i>		7,963,125
<i>City and Town Police and Fire Pensions</i>	775,237	4,568,038
<i>Build Indiana Fund Local Projects</i>		8,694,986
<i>Local Road and Street Account Distribution</i>		1,747,760
<i>Indiana Technology Fund</i>	111,815	4,068,689
Total	<u>7,039,593</u>	<u>69,467,812</u>
<u>21 Fayette</u>		
<i>Excise Tax Reduction</i>	846,460	6,278,140
<i>Supplemental Tuition Support</i>		1,546,130
<i>City and Town Police and Fire Pensions</i>	304,472	1,410,543
<i>Build Indiana Fund Local Projects</i>	10,597	2,410,136
<i>Local Road and Street Account Distribution</i>		270,661
<i>Indiana Technology Fund</i>	20,318	545,094
Total	<u>1,181,846</u>	<u>12,460,703</u>
<u>22 Floyd</u>		
<i>Excise Tax Reduction</i>	2,788,412	18,829,990
<i>Supplemental Tuition Support</i>		3,413,799
<i>City and Town Police and Fire Pensions</i>	560,263	2,848,741
<i>Build Indiana Fund Local Projects</i>	362,245	4,141,661
<i>Local Road and Street Account Distribution</i>		704,153
<i>Indiana Technology Fund</i>	27,245	1,273,312
Total	<u>3,738,165</u>	<u>31,211,656</u>
<u>23 Fountain</u>		
<i>Excise Tax Reduction</i>	605,770	4,223,618
<i>Supplemental Tuition Support</i>		1,035,238
<i>City and Town Police and Fire Pensions</i>	12,793	50,507
<i>Build Indiana Fund Local Projects</i>	5,235	1,145,353
<i>Local Road and Street Account Distribution</i>		174,038
<i>Indiana Technology Fund</i>	23,436	480,868
Total	<u>647,234</u>	<u>7,109,622</u>
<u>24 Franklin</u>		
<i>Excise Tax Reduction</i>	809,140	5,147,745
<i>Supplemental Tuition Support</i>		988,045
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,330,000
<i>Local Road and Street Account Distribution</i>		205,143
<i>Indiana Technology Fund</i>	14,674	519,351
Total	<u>823,814</u>	<u>8,190,284</u>

<u>25</u>	<u>Fulton</u>		
	<i>Excise Tax Reduction</i>	738,622	5,127,049
	<i>Supplemental Tuition Support</i>		857,778
	<i>City and Town Police and Fire Pensions</i>	15,122	78,157
	<i>Build Indiana Fund Local Projects</i>		1,377,539
	<i>Local Road and Street Account Distribution</i>		201,599
	<i>Indiana Technology Fund</i>	27,454	577,572
	Total	<u>781,198</u>	<u>8,219,694</u>
<u>26</u>	<u>Gibson</u>		
	<i>Excise Tax Reduction</i>	1,315,061	8,385,691
	<i>Supplemental Tuition Support</i>		1,588,280
	<i>City and Town Police and Fire Pensions</i>	54,827	287,828
	<i>Build Indiana Fund Local Projects</i>	105,000	2,437,421
	<i>Local Road and Street Account Distribution</i>		314,453
	<i>Indiana Technology Fund</i>	56,531	782,173
	Total	<u>1,531,419</u>	<u>13,795,846</u>
<u>27</u>	<u>Grant</u>		
	<i>Excise Tax Reduction</i>	2,419,299	18,001,086
	<i>Supplemental Tuition Support</i>		4,577,783
	<i>City and Town Police and Fire Pensions</i>	426,008	2,795,755
	<i>Build Indiana Fund Local Projects</i>		6,459,831
	<i>Local Road and Street Account Distribution</i>		775,967
	<i>Indiana Technology Fund</i>	59,294	1,736,017
	Total	<u>2,904,601</u>	<u>34,346,439</u>
<u>28</u>	<u>Greene</u>		
	<i>Excise Tax Reduction</i>	1,058,850	7,208,257
	<i>Supplemental Tuition Support</i>		1,961,863
	<i>City and Town Police and Fire Pensions</i>	34,780	194,327
	<i>Build Indiana Fund Local Projects</i>		1,563,302
	<i>Local Road and Street Account Distribution</i>		306,033
	<i>Indiana Technology Fund</i>	44,799	1,513,518
	Total	<u>1,138,430</u>	<u>12,747,301</u>
<u>29</u>	<u>Hamilton</u>		
	<i>Excise Tax Reduction</i>	12,890,398	75,146,539
	<i>Supplemental Tuition Support</i>		6,261,205
	<i>City and Town Police and Fire Pensions</i>	183,331	1,041,550
	<i>Build Indiana Fund Local Projects</i>	50,000	2,556,076
	<i>Local Road and Street Account Distribution</i>		1,625,835
	<i>Indiana Technology Fund</i>	93,600	3,703,817
	Total	<u>13,217,329</u>	<u>90,335,022</u>

30 Hancock

<i>Excise Tax Reduction</i>	3,040,967	19,220,659
<i>Supplemental Tuition Support</i>		2,809,927
<i>City and Town Police and Fire Pensions</i>	46,145	239,326
<i>Build Indiana Fund Local Projects</i>	117,493	2,909,377
<i>Local Road and Street Account Distribution</i>		575,438
<i>Indiana Technology Fund</i>	45,268	1,352,738
Total	<u>3,249,873</u>	<u>27,107,465</u>

31 Harrison

<i>Excise Tax Reduction</i>	1,397,264	8,868,885
<i>Supplemental Tuition Support</i>		1,934,236
<i>Build Indiana Fund Local Projects</i>	50,000	1,381,596
<i>Local Road and Street Account Distribution</i>		345,851
<i>Indiana Technology Fund</i>	37,749	1,191,728
Total	<u>1,485,013</u>	<u>13,722,296</u>

32 Hendricks

<i>Excise Tax Reduction</i>	5,788,878	34,446,615
<i>Supplemental Tuition Support</i>		4,619,002
<i>City and Town Police and Fire Pensions</i>	50,928	250,680
<i>Job Creation and Economic Development</i>		3,930,485
<i>Build Indiana Fund Local Projects</i>	89,917	3,640,282
<i>Local Road and Street Account Distribution</i>		952,947
<i>Indiana Technology Fund</i>	99,767	2,401,901
Total	<u>6,029,489</u>	<u>50,241,911</u>

33 Henry

<i>Excise Tax Reduction</i>	1,994,028	13,894,473
<i>Supplemental Tuition Support</i>		2,919,814
<i>City and Town Police and Fire Pensions</i>	221,696	1,323,051
<i>Build Indiana Fund Local Projects</i>	39,042	5,336,639
<i>Local Road and Street Account Distribution</i>		540,849
<i>Indiana Technology Fund</i>	60,405	1,363,581
Total	<u>2,315,171</u>	<u>25,378,407</u>

34 Howard

<i>Excise Tax Reduction</i>	4,169,719	28,355,533
<i>Supplemental Tuition Support</i>		4,270,066
<i>City and Town Police and Fire Pensions</i>	881,112	5,249,724
<i>Job Creation and Economic Development</i>		1,800,000
<i>Build Indiana Fund Local Projects</i>	32,110	4,338,583
<i>Local Road and Street Account Distribution</i>		915,100
<i>Indiana Technology Fund</i>	51,145	1,867,076
Total	<u>5,134,087</u>	<u>46,796,083</u>

35 Huntington

<i>Excise Tax Reduction</i>	1,359,766	9,312,750
<i>Supplemental Tuition Support</i>		2,100,520
<i>City and Town Police and Fire Pensions</i>	231,256	1,373,401
<i>Build Indiana Fund Local Projects</i>	80,251	2,159,987
<i>Local Road and Street Account Distribution</i>		373,281
<i>Indiana Technology Fund</i>	39,029	885,437
Total	<u>1,710,302</u>	<u>16,205,376</u>

36 Jackson

<i>Excise Tax Reduction</i>	1,483,954	9,867,535
<i>Supplemental Tuition Support</i>		2,021,485
<i>City and Town Police and Fire Pensions</i>	109,785	650,602
<i>Build Indiana Fund Local Projects</i>		2,331,097
<i>Local Road and Street Account Distribution</i>		397,801
<i>Indiana Technology Fund</i>	43,789	1,152,337
Total	<u>1,637,528</u>	<u>16,420,857</u>

37 Jasper

<i>Excise Tax Reduction</i>	1,238,966	8,077,452
<i>Supplemental Tuition Support</i>		1,166,268
<i>City and Town Police and Fire Pensions</i>		2,830
<i>Build Indiana Fund Local Projects</i>		2,558,949
<i>Local Road and Street Account Distribution</i>		287,833
<i>Indiana Technology Fund</i>	23,672	784,297
Total	<u>1,262,638</u>	<u>12,877,629</u>

38 Jay

<i>Excise Tax Reduction</i>	618,643	4,241,165
<i>Supplemental Tuition Support</i>		1,310,482
<i>City and Town Police and Fire Pensions</i>	31,464	205,720
<i>Build Indiana Fund Local Projects</i>		3,337,620
<i>Local Road and Street Account Distribution</i>		221,516
<i>Indiana Technology Fund</i>	20,187	592,427
Total	<u>670,294</u>	<u>9,908,930</u>

39 Jefferson

<i>Excise Tax Reduction</i>	1,059,858	7,112,161
<i>Supplemental Tuition Support</i>		1,548,854
<i>City and Town Police and Fire Pensions</i>	45,605	250,724
<i>Build Indiana Fund Local Projects</i>	50,000	1,426,048
<i>Local Road and Street Account Distribution</i>		290,948
<i>Indiana Technology Fund</i>	19,787	847,465
Total	<u>1,175,249</u>	<u>11,476,199</u>

<u>40</u>	<u>Jennings</u>		
	<i>Excise Tax Reduction</i>	824,904	5,428,624
	<i>Supplemental Tuition Support</i>		1,448,874
	<i>City and Town Police and Fire Pensions</i>	16,685	101,517
	<i>Build Indiana Fund Local Projects</i>		1,668,570
	<i>Local Road and Street Account Distribution</i>		237,856
	<i>Indiana Technology Fund</i>	16,008	1,058,474
	Total	<u>857,598</u>	<u>9,943,916</u>
<u>41</u>	<u>Johnson</u>		
	<i>Excise Tax Reduction</i>	5,632,748	35,149,030
	<i>Supplemental Tuition Support</i>		5,282,940
	<i>City and Town Police and Fire Pensions</i>	94,251	472,378
	<i>Build Indiana Fund Local Projects</i>	183,053	5,655,070
	<i>Local Road and Street Account Distribution</i>		1,075,057
	<i>Indiana Technology Fund</i>	85,302	2,470,934
	Total	<u>5,995,354</u>	<u>50,105,409</u>
<u>42</u>	<u>Knox</u>		
	<i>Excise Tax Reduction</i>	1,282,041	8,757,263
	<i>Supplemental Tuition Support</i>		2,024,017
	<i>City and Town Police and Fire Pensions</i>	120,976	843,978
	<i>Build Indiana Fund Local Projects</i>	85,130	2,018,755
	<i>Local Road and Street Account Distribution</i>		371,615
	<i>Indiana Technology Fund</i>	31,958	1,183,417
	<i>Wabash River Heritage</i>		268,994
	Total	<u>1,520,106</u>	<u>15,468,040</u>
<u>43</u>	<u>Kosciusko</u>		
	<i>Excise Tax Reduction</i>	2,706,482	18,468,589
	<i>Supplemental Tuition Support</i>		3,491,066
	<i>City and Town Police and Fire Pensions</i>	67,507	381,805
	<i>Build Indiana Fund Local Projects</i>	116,777	9,773,504
	<i>Local Road and Street Account Distribution</i>		742,974
	<i>Indiana Technology Fund</i>	56,815	2,093,188
	Total	<u>2,947,580</u>	<u>34,951,125</u>
<u>44</u>	<u>Lagrange</u>		
	<i>Excise Tax Reduction</i>	890,208	6,044,558
	<i>Supplemental Tuition Support</i>		1,256,041
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	35,000	7,352,372
	<i>Local Road and Street Account Distribution</i>		240,204
	<i>Indiana Technology Fund</i>	28,350	674,650
	Total	<u>953,558</u>	<u>15,567,825</u>

<u>45 Lake</u>		
<i>Excise Tax Reduction</i>	17,329,773	115,115,833
<i>Supplemental Tuition Support</i>		29,080,529
<i>City and Town Police and Fire Pensions</i>	4,674,975	28,249,866
<i>Build Indiana Fund Local Projects</i>	342,546	36,340,759
<i>Local Road and Street Account Distribution</i>		4,694,735
<i>Indiana Technology Fund</i>	173,407	15,359,393
Total	<u>22,520,701</u>	<u>228,841,115</u>
<u>46 La Porte</u>		
<i>Excise Tax Reduction</i>	4,137,355	28,765,675
<i>Supplemental Tuition Support</i>		5,737,825
<i>City and Town Police and Fire Pensions</i>	651,288	4,026,060
<i>Build Indiana Fund Local Projects</i>	91,452	13,576,449
<i>Local Road and Street Account Distribution</i>		1,165,245
<i>Indiana Technology Fund</i>	53,708	2,338,257
Total	<u>4,933,803</u>	<u>55,609,511</u>
<u>47 Lawrence</u>		
<i>Excise Tax Reduction</i>	1,707,608	11,415,529
<i>Supplemental Tuition Support</i>		2,448,566
<i>City and Town Police and Fire Pensions</i>	147,172	1,040,403
<i>Build Indiana Fund Local Projects</i>	97,500	2,141,709
<i>Local Road and Street Account Distribution</i>		437,640
<i>Indiana Technology Fund</i>	30,398	1,747,939
Total	<u>1,982,678</u>	<u>19,231,786</u>
<u>48 Madison</u>		
<i>Excise Tax Reduction</i>	5,423,839	38,029,368
<i>Supplemental Tuition Support</i>		7,182,410
<i>City and Town Police and Fire Pensions</i>	1,128,660	6,451,481
<i>Build Indiana Fund Local Projects</i>	54,283	6,949,173
<i>Local Road and Street Account Distribution</i>		1,400,432
<i>Indiana Technology Fund</i>	63,840	3,207,678
Total	<u>6,670,621</u>	<u>63,220,541</u>
<u>49 Marion</u>		
<i>Excise Tax Reduction</i>	33,820,210	233,664,277
<i>Supplemental Tuition Support</i>		36,075,483
<i>City and Town Police and Fire Pensions</i>	7,208,247	39,555,075
<i>Job Creation and Economic Development</i>		20,200,000
<i>Build Indiana Fund Local Projects</i>	1,171,040	43,686,298
<i>Local Road and Street Account Distribution</i>		9,015,621
<i>Indiana Technology Fund</i>	148,442	13,389,848
Total	<u>42,347,939</u>	<u>395,586,602</u>

<u>50</u>	<u>Marshall</u>		
	<i>Excise Tax Reduction</i>	1,621,205	10,907,908
	<i>Supplemental Tuition Support</i>		2,728,044
	<i>City and Town Police and Fire Pensions</i>	38,452	246,253
	<i>Build Indiana Fund Local Projects</i>		3,605,357
	<i>Local Road and Street Account Distribution</i>		437,700
	<i>Indiana Technology Fund</i>	63,720	1,073,509
	Total	<u>1,723,377</u>	<u>18,998,771</u>
<u>51</u>	<u>Martin</u>		
	<i>Excise Tax Reduction</i>	324,184	2,254,247
	<i>Supplemental Tuition Support</i>		667,838
	<i>City and Town Police and Fire Pensions</i>	10,676	61,238
	<i>Build Indiana Fund Local Projects</i>		1,435,910
	<i>Local Road and Street Account Distribution</i>		99,810
	<i>Indiana Technology Fund</i>	23,648	530,538
	Total	<u>358,507</u>	<u>5,049,580</u>
<u>52</u>	<u>Miami</u>		
	<i>Excise Tax Reduction</i>	1,299,989	8,852,278
	<i>Supplemental Tuition Support</i>		2,341,833
	<i>City and Town Police and Fire Pensions</i>	174,265	996,821
	<i>Build Indiana Fund Local Projects</i>		1,171,780
	<i>Local Road and Street Account Distribution</i>		352,708
	<i>Indiana Technology Fund</i>	36,185	1,475,670
	Total	<u>1,510,439</u>	<u>15,191,090</u>
<u>53</u>	<u>Monroe</u>		
	<i>Excise Tax Reduction</i>	3,696,126	24,419,298
	<i>Supplemental Tuition Support</i>		3,711,526
	<i>City and Town Police and Fire Pensions</i>	379,201	2,275,094
	<i>Build Indiana Fund Local Projects</i>	16,429	5,362,695
	<i>Local Road and Street Account Distribution</i>		1,006,252
	<i>Indiana Technology Fund</i>	23,355	1,514,087
	Total	<u>4,115,111</u>	<u>38,288,952</u>
<u>54</u>	<u>Montgomery</u>		
	<i>Excise Tax Reduction</i>	1,291,888	8,944,757
	<i>Supplemental Tuition Support</i>		1,765,798
	<i>City and Town Police and Fire Pensions</i>	134,901	837,262
	<i>Build Indiana Fund Local Projects</i>	17,500	2,499,023
	<i>Local Road and Street Account Distribution</i>		359,012
	<i>Indiana Technology Fund</i>	43,328	946,112
	Total	<u>1,487,617</u>	<u>15,351,964</u>

<u>55</u>	<u>Morgan</u>		
	<i>Excise Tax Reduction</i>	2,835,982	18,294,163
	<i>Supplemental Tuition Support</i>		3,493,479
	<i>City and Town Police and Fire Pensions</i>	55,673	375,255
	<i>Build Indiana Fund Local Projects</i>		2,618,383
	<i>Local Road and Street Account Distribution</i>		630,692
	<i>Indiana Technology Fund</i>	35,910	1,614,107
	Total	<u>2,927,565</u>	<u>27,026,079</u>
<u>56</u>	<u>Newton</u>		
	<i>Excise Tax Reduction</i>	559,435	3,805,455
	<i>Supplemental Tuition Support</i>		878,432
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		2,492,988
	<i>Local Road and Street Account Distribution</i>		150,822
	<i>Indiana Technology Fund</i>	29,027	559,285
	Total	<u>588,461</u>	<u>7,886,981</u>
<u>57</u>	<u>Noble</u>		
	<i>Excise Tax Reduction</i>	1,478,702	10,207,430
	<i>Supplemental Tuition Support</i>		2,324,521
	<i>City and Town Police and Fire Pensions</i>	21,641	159,120
	<i>Build Indiana Fund Local Projects</i>		3,366,326
	<i>Local Road and Street Account Distribution</i>		410,072
	<i>Indiana Technology Fund</i>	40,782	1,134,753
	Total	<u>1,541,124</u>	<u>17,602,221</u>
<u>58</u>	<u>Ohio</u>		
	<i>Excise Tax Reduction</i>	212,824	1,389,931
	<i>Supplemental Tuition Support</i>		345,335
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		325,067
	<i>Local Road and Street Account Distribution</i>		54,612
	<i>Indiana Technology Fund</i>	18,525	299,915
	Total	<u>231,350</u>	<u>2,414,861</u>
<u>59</u>	<u>Orange</u>		
	<i>Excise Tax Reduction</i>	628,093	4,099,467
	<i>Supplemental Tuition Support</i>		1,105,941
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		1,059,944
	<i>Local Road and Street Account Distribution</i>		173,183
	<i>Indiana Technology Fund</i>	36,553	779,449
	Total	<u>664,646</u>	<u>7,217,984</u>

<u>60</u>	<u>Owen</u>		
	<i>Excise Tax Reduction</i>	658,030	4,330,938
	<i>Supplemental Tuition Support</i>		1,012,737
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	20,268	1,138,709
	<i>Local Road and Street Account Distribution</i>		186,703
	<i>Indiana Technology Fund</i>	15,513	758,392
	Total	<u>693,811</u>	<u>7,427,479</u>
<u>61</u>	<u>Parke</u>		
	<i>Excise Tax Reduction</i>	570,719	3,822,119
	<i>Supplemental Tuition Support</i>		823,801
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	47,298	789,788
	<i>Local Road and Street Account Distribution</i>		147,344
	<i>Indiana Technology Fund</i>	29,462	645,528
	Total	<u>647,478</u>	<u>6,228,579</u>
<u>62</u>	<u>Perry</u>		
	<i>Excise Tax Reduction</i>	623,650	4,110,222
	<i>Supplemental Tuition Support</i>		1,181,805
	<i>City and Town Police and Fire Pensions</i>	13,779	80,250
	<i>Build Indiana Fund Local Projects</i>		3,009,321
	<i>Local Road and Street Account Distribution</i>		172,988
	<i>Indiana Technology Fund</i>	32,547	779,193
	Total	<u>669,977</u>	<u>9,333,780</u>
<u>63</u>	<u>Pike</u>		
	<i>Excise Tax Reduction</i>	427,815	2,897,953
	<i>Supplemental Tuition Support</i>		505,836
	<i>City and Town Police and Fire Pensions</i>	1,579	13,153
	<i>Build Indiana Fund Local Projects</i>		1,446,943
	<i>Local Road and Street Account Distribution</i>		122,469
	<i>Indiana Technology Fund</i>	12,488	317,137
	Total	<u>441,882</u>	<u>5,303,491</u>
<u>64</u>	<u>Porter</u>		
	<i>Excise Tax Reduction</i>	6,724,291	44,434,483
	<i>Supplemental Tuition Support</i>		7,357,227
	<i>City and Town Police and Fire Pensions</i>	303,095	1,656,503
	<i>Build Indiana Fund Local Projects</i>	182,408	14,500,451
	<i>Local Road and Street Account Distribution</i>		1,461,558
	<i>Indiana Technology Fund</i>	76,305	3,215,399
	Total	<u>7,286,099</u>	<u>72,625,621</u>

<u>65</u>	<u>Posey</u>		
	<i>Excise Tax Reduction</i>	1,126,626	7,357,521
	<i>Supplemental Tuition Support</i>		1,078,029
	<i>City and Town Police and Fire Pensions</i>	28,462	199,207
	<i>Build Indiana Fund Local Projects</i>	26,929	3,836,183
	<i>Local Road and Street Account Distribution</i>		255,932
	<i>Indiana Technology Fund</i>	37,914	753,931
	Total	<u>1,219,931</u>	<u>13,480,803</u>
<u>66</u>	<u>Pulaski</u>		
	<i>Excise Tax Reduction</i>	480,139	3,381,122
	<i>Supplemental Tuition Support</i>		728,182
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		765,154
	<i>Local Road and Street Account Distribution</i>		131,620
	<i>Indiana Technology Fund</i>	28,010	493,287
	Total	<u>508,148</u>	<u>5,499,364</u>
<u>67</u>	<u>Putnam</u>		
	<i>Excise Tax Reduction</i>	1,262,205	8,324,669
	<i>Supplemental Tuition Support</i>		1,906,393
	<i>City and Town Police and Fire Pensions</i>	33,404	234,120
	<i>Build Indiana Fund Local Projects</i>	4,700	1,008,802
	<i>Local Road and Street Account Distribution</i>		301,888
	<i>Indiana Technology Fund</i>	50,187	1,030,528
	Total	<u>1,350,496</u>	<u>12,806,400</u>
<u>68</u>	<u>Randolph</u>		
	<i>Excise Tax Reduction</i>	838,459	5,640,372
	<i>Supplemental Tuition Support</i>		1,668,326
	<i>City and Town Police and Fire Pensions</i>	166,549	455,015
	<i>Build Indiana Fund Local Projects</i>	183,320	2,652,601
	<i>Local Road and Street Account Distribution</i>		284,140
	<i>Indiana Technology Fund</i>	53,075	847,640
	Total	<u>1,241,403</u>	<u>11,548,094</u>
<u>69</u>	<u>Ripley</u>		
	<i>Excise Tax Reduction</i>	1,020,315	6,739,046
	<i>Supplemental Tuition Support</i>		1,578,663
	<i>City and Town Police and Fire Pensions</i>	7,294	41,518
	<i>Build Indiana Fund Local Projects</i>		1,844,623
	<i>Local Road and Street Account Distribution</i>		271,557
	<i>Indiana Technology Fund</i>	41,738	1,019,340
	Total	<u>1,069,347</u>	<u>11,494,747</u>

<u>70</u>	<u>Rush</u>		
	<i>Excise Tax Reduction</i>	620,176	4,356,817
	<i>Supplemental Tuition Support</i>		875,492
	<i>City and Town Police and Fire Pensions</i>	45,910	322,351
	<i>Build Indiana Fund Local Projects</i>	17,777	2,178,572
	<i>Local Road and Street Account Distribution</i>		176,896
	<i>Indiana Technology Fund</i>	10,502	350,629
	Total	<u>694,364</u>	<u>8,260,756</u>
<u>71</u>	<u>St. Joseph</u>		
	<i>Excise Tax Reduction</i>	9,277,087	65,362,134
	<i>Supplemental Tuition Support</i>		11,357,557
	<i>City and Town Police and Fire Pensions</i>	1,936,960	10,950,259
	<i>Job Creation and Economic Development</i>		1,802,848
	<i>Build Indiana Fund Local Projects</i>	244,980	16,197,522
	<i>Local Road and Street Account Distribution</i>		2,752,812
	<i>Indiana Technology Fund</i>	66,408	3,076,760
	Total	<u>11,525,435</u>	<u>111,499,892</u>
<u>72</u>	<u>Scott</u>		
	<i>Excise Tax Reduction</i>	714,525	4,698,078
	<i>Supplemental Tuition Support</i>		1,391,995
	<i>City and Town Police and Fire Pensions</i>	35,231	256,228
	<i>Build Indiana Fund Local Projects</i>		1,609,145
	<i>Local Road and Street Account Distribution</i>		224,154
	<i>Indiana Technology Fund</i>	22,500	1,028,670
	Total	<u>772,256</u>	<u>9,208,270</u>
<u>73</u>	<u>Shelby</u>		
	<i>Excise Tax Reduction</i>	1,677,898	11,358,158
	<i>Supplemental Tuition Support</i>		2,330,442
	<i>City and Town Police and Fire Pensions</i>	170,830	943,043
	<i>Build Indiana Fund Local Projects</i>	60,000	2,393,104
	<i>Local Road and Street Account Distribution</i>		437,052
	<i>Indiana Technology Fund</i>	64,763	1,122,872
	Total	<u>1,973,491</u>	<u>18,584,671</u>
<u>74</u>	<u>Spencer</u>		
	<i>Excise Tax Reduction</i>	794,959	5,176,085
	<i>Supplemental Tuition Support</i>		976,669
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	15,000	1,101,606
	<i>Local Road and Street Account Distribution</i>		191,145
	<i>Indiana Technology Fund</i>	32,208	2,507,953
	Total	<u>842,167</u>	<u>9,953,458</u>

75 Starke

<i>Excise Tax Reduction</i>	743,764	5,083,088
<i>Supplemental Tuition Support</i>		1,470,095
<i>City and Town Police and Fire Pensions</i>	7,058	42,425
<i>Build Indiana Fund Local Projects</i>	266	906,622
<i>Local Road and Street Account Distribution</i>		229,963
<i>Indiana Technology Fund</i>	28,389	1,088,517
Total	<u>779,477</u>	<u>8,820,710</u>

76 Steuben

<i>Excise Tax Reduction</i>	1,262,144	8,517,488
<i>Supplemental Tuition Support</i>		1,783,827
<i>City and Town Police and Fire Pensions</i>	27,369	111,555
<i>Build Indiana Fund Local Projects</i>	54,000	2,130,945
<i>Local Road and Street Account Distribution</i>		324,721
<i>Indiana Technology Fund</i>	36,167	737,275
Total	<u>1,379,680</u>	<u>13,605,811</u>

77 Sullivan

<i>Excise Tax Reduction</i>	696,467	4,685,422
<i>Supplemental Tuition Support</i>		1,007,727
<i>City and Town Police and Fire Pensions</i>	42,325	242,033
<i>Build Indiana Fund Local Projects</i>		4,491,937
<i>Local Road and Street Account Distribution</i>		188,783
<i>Indiana Technology Fund</i>	16,615	523,141
Total	<u>755,407</u>	<u>11,139,043</u>

78 Switzerland

<i>Excise Tax Reduction</i>	299,398	1,864,635
<i>Supplemental Tuition Support</i>		507,129
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		657,500
<i>Local Road and Street Account Distribution</i>		71,077
<i>Indiana Technology Fund</i>	14,023	502,441
Total	<u>313,420</u>	<u>3,602,781</u>

79 Tippecanoe

<i>Excise Tax Reduction</i>	5,308,218	34,826,208
<i>Supplemental Tuition Support</i>		4,744,209
<i>City and Town Police and Fire Pensions</i>	714,060	4,126,624
<i>Build Indiana Fund Local Projects</i>	25,493	6,730,715
<i>Local Road and Street Account Distribution</i>		1,259,151
<i>Indiana Technology Fund</i>	18,832	2,036,496
<i>Wabash River Heritage</i>		380,488
Total	<u>6,066,603</u>	<u>54,103,891</u>

80 Tipton

<i>Excise Tax Reduction</i>	843,373	5,675,088
<i>Supplemental Tuition Support</i>		942,435
<i>City and Town Police and Fire Pensions</i>	36,438	218,388
<i>Build Indiana Fund Local Projects</i>	24,773	826,990
<i>Local Road and Street Account Distribution</i>		178,910
<i>Indiana Technology Fund</i>	24,255	529,326
Total	<u>928,839</u>	<u>8,371,137</u>

81 Union

<i>Excise Tax Reduction</i>	250,427	1,637,041
<i>Supplemental Tuition Support</i>		476,805
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		634,969
<i>Local Road and Street Account Distribution</i>		71,595
<i>Indiana Technology Fund</i>	12,915	333,680
Total	<u>263,342</u>	<u>3,154,090</u>

82 Vanderburgh

<i>Excise Tax Reduction</i>	6,759,159	45,398,836
<i>Supplemental Tuition Support</i>		6,736,476
<i>City and Town Police and Fire Pensions</i>	1,466,857	8,978,040
<i>Build Indiana Fund Local Projects</i>	260,000	14,145,557
<i>Local Road and Street Account Distribution</i>		1,753,660
<i>Indiana Technology Fund</i>	22,999	2,504,850
Total	<u>8,509,015</u>	<u>79,517,419</u>

83 Vermillion

<i>Excise Tax Reduction</i>	591,034	4,043,880
<i>Supplemental Tuition Support</i>		821,648
<i>City and Town Police and Fire Pensions</i>	19,635	119,318
<i>Build Indiana Fund Local Projects</i>	50,000	2,328,287
<i>Local Road and Street Account Distribution</i>		172,774
<i>Indiana Technology Fund</i>	33,103	580,228
Total	<u>693,772</u>	<u>8,066,135</u>

84 Vigo

<i>Excise Tax Reduction</i>	3,409,103	23,693,740
<i>Supplemental Tuition Support</i>		5,189,654
<i>City and Town Police and Fire Pensions</i>	664,735	4,269,790
<i>Build Indiana Fund Local Projects</i>	225,000	5,896,251
<i>Local Road and Street Account Distribution</i>		1,037,591
<i>Indiana Technology Fund</i>	16,615	1,831,072
<i>Wabash River Heritage</i>		300,000
Total	<u>4,315,453</u>	<u>42,218,098</u>

85 Wabash

<i>Excise Tax Reduction</i>	1,198,984	8,467,958
<i>Supplemental Tuition Support</i>		2,093,298
<i>City and Town Police and Fire Pensions</i>	180,687	1,067,116
<i>Build Indiana Fund Local Projects</i>		901,500
<i>Local Road and Street Account Distribution</i>		352,648
<i>Indiana Technology Fund</i>	39,533	1,004,091
<i>Wabash River Heritage</i>		160,759
Total	<u>1,419,203</u>	<u>14,047,369</u>

86 Warren

<i>Excise Tax Reduction</i>	338,389	2,264,679
<i>Supplemental Tuition Support</i>		393,816
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	66,437	1,091,276
<i>Local Road and Street Account Distribution</i>		84,747
<i>Indiana Technology Fund</i>	19,620	292,006
<i>Wabash River Heritage</i>		222,458
Total	<u>424,446</u>	<u>4,348,982</u>

87 Warrick

<i>Excise Tax Reduction</i>	2,425,047	15,225,221
<i>Supplemental Tuition Support</i>		2,332,781
<i>City and Town Police and Fire Pensions</i>	40,024	224,703
<i>Build Indiana Fund Local Projects</i>		2,422,312
<i>Local Road and Street Account Distribution</i>		506,942
<i>Indiana Technology Fund</i>	26,460	1,185,688
Total	<u>2,491,531</u>	<u>21,897,647</u>

88 Washington

<i>Excise Tax Reduction</i>	865,349	5,625,705
<i>Supplemental Tuition Support</i>		1,495,951
<i>City and Town Police and Fire Pensions</i>	22,962	151,916
<i>Build Indiana Fund Local Projects</i>	17,165	1,440,876
<i>Local Road and Street Account Distribution</i>		244,659
<i>Indiana Technology Fund</i>	28,240	929,193
Total	<u>933,716</u>	<u>9,888,300</u>

89 Wayne

<i>Excise Tax Reduction</i>	2,140,517	14,695,406
<i>Supplemental Tuition Support</i>		4,069,959
<i>City and Town Police and Fire Pensions</i>	660,746	3,285,620
<i>Build Indiana Fund Local Projects</i>	275,839	9,449,053
<i>Local Road and Street Account Distribution</i>		749,923
<i>Indiana Technology Fund</i>	57,245	2,040,368
Total	<u>3,134,346</u>	<u>34,290,328</u>

90 Wells

<i>Excise Tax Reduction</i>	974,589	6,595,316
<i>Supplemental Tuition Support</i>		1,605,390
<i>City and Town Police and Fire Pensions</i>	31,314	152,297
<i>Build Indiana Fund Local Projects</i>	39,884	2,716,074
<i>Local Road and Street Account Distribution</i>		279,153
<i>Indiana Technology Fund</i>	34,808	742,389
<i>Wabash River Heritage</i>		42,104
Total	<u>1,080,595</u>	<u>12,132,723</u>

91 White

<i>Excise Tax Reduction</i>	941,082	6,570,696
<i>Supplemental Tuition Support</i>		1,520,307
<i>City and Town Police and Fire Pensions</i>	32,528	171,198
<i>Build Indiana Fund Local Projects</i>		1,509,660
<i>Local Road and Street Account Distribution</i>		262,157
<i>Indiana Technology Fund</i>	47,906	940,893
Total	<u>1,021,516</u>	<u>10,974,911</u>

92 Whitley

<i>Excise Tax Reduction</i>	1,214,854	8,150,087
<i>Supplemental Tuition Support</i>		2,298,835
<i>City and Town Police and Fire Pensions</i>	30,311	212,391
<i>Build Indiana Fund Local Projects</i>		4,062,612
<i>Local Road and Street Account Distribution</i>		304,925
<i>Indiana Technology Fund</i>	33,460	1,009,208
Total	<u>1,278,625</u>	<u>16,038,058</u>

State Subtotal - Distributions to Counties

<u>275,909,415</u>	<u>2,681,893,135</u>
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	Fiscal Year 2003	Fiscal Years 1989 - 2003
<u>Distributions not yet allocated to specific counties</u>		
<i>Teachers' Retirement Fund</i>	30,000,000	402,600,963
<i>Build Indiana Fund Local Projects</i>		20,545,613
<i>Local Police Fire not Specifically Allocated</i>		42,006,413
<i>Indiana Technology Fund</i>		22,640,533
<i>Higher Education Technology</i>	3,663	3,663
<i>Wetlands Acquisition and Restoration</i>		150,000
<i>21st Century Research and Techonology Fund</i>	1,037,920	49,428,067
<i>Digital Television Conversion for Indiana PBS Stations</i>	9,485,524	15,992,489
<i>Little Calumet River Basin Commission</i>	669,413	2,334,460
<i>Indiana University-Proton Therapy</i>		10,000,000
<i>Other Unallocated Funds</i>		
<i>Wabash River Heritage</i>		4,035
<i>Heritage Trust</i>		6,250,000
<i>Indiana Department of Transportation Projects</i>		6,156,833
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Board of Finance Transfer to the General Fund</i>		247,304,622
<i>Property Tax Replacement Fund Transfer</i>	175,000,000	375,000,000
<i>State General Fund - Recession of 90-91</i>		
<i>(Revenue Lost to the Recession of 90-91)</i>		72,500,000
Total	<u>216,196,520</u>	<u>1,295,717,691</u>
Grand Total - Build Indiana Fund Distributions	<u>492,105,935</u>	<u>3,977,610,826</u>

Table 3
Distribution of Riverboat Admissions Tax and Wagering Tax
Fiscal Year 2003
and Cumulative: FY 1996 through FY 2003

	Fiscal Year 2003	Cumulative Total Fiscal Years 1996-2003
Riverboat Admissions Tax		
Distribution to State/Local Units	\$94,511,836	\$687,388,526
Riverboat Wagering Tax		
Distribution to Property Tax Replacement Fund	\$294,677,558	\$294,677,558
Local Revenue Sharing *	\$33,000,000	\$33,000,000
Distribution to Lottery and Gaming Surplus Account	\$136,209,071	\$1,417,025,174
Distribution to Local Units	\$95,046,642	\$521,993,114
Grand Total	\$653,445,107	\$2,954,084,372

* P.L. 224-2003 required the \$ 33 million set aside for local revenue sharing for FY 2003 to be deposited in the state General Fund.

Table 4
Distribution of Riverboat Admissions Tax to Local and State Units
Fiscal Year 2003
and Cumulative: FY 1996 through FY 2003

	Fiscal Year 2003	Cumulative Total Fiscal Years 1996-2003
Dearborn County	4,928,370	\$39,059,942
Dearborn County Convention and Visitor's Bureau	492,833	\$3,905,959
East Chicago	4,522,337	\$31,075,754
Evansville	1,752,167	\$15,151,645
Gary	4,482,070	\$42,561,191
Hammond	4,334,603	\$35,939,859
Harrison County	9,124,898	\$41,663,511
Harrison County Convention and Visitor's Bureau	456,241	\$2,083,157
Indiana Horse Racing Commission	20,477,690	\$148,929,613
Lake County	13,339,010	\$109,576,803
Lake County Convention and Visitor's Bureau	1,200,512	\$10,824,204
LaPorte County	3,052,403	\$20,122,124
LaPorte County Convention's and Visitor's Bureau	305,238	\$2,012,195
Lawrenceburg	4,928,370	\$39,059,942
Mental Health, Division of	3,150,363	\$22,912,955
Michigan City	3,052,403	\$20,122,124
North West Indiana Law Enforcement Training Center	133,377	\$133,377
Ohio County	1,871,344	\$19,097,060
Ohio County Convention and Visitor's Bureau	187,133	\$1,909,688
Rising Sun	1,871,344	\$19,097,060
State Fair Commission	4,725,592	\$34,369,776
Switzerland County	3,996,341	\$10,584,568
Switzerland County Convention & Visitor's Bureau	199,815	\$529,223
Vanderburgh County	1,752,167	\$15,151,645
Vanderburgh County Convention and Visitor's Bureau	175,215	\$1,515,151
Grand Total	\$94,511,836	\$687,388,525

Table 5
Distribution of Riverboat Wagering Tax to Local Units
Fiscal Year 2003
and Cumulative: FY 1996 through FY 2003

	Fiscal Year 2003	Cumulative Total Fiscal Years 1996-2003
East Chicago	13,549,654	\$69,452,140
Evansville	4,760,340	\$37,370,264
Gary	12,269,626	\$84,036,311
Hammond	13,749,023	\$82,145,706
Harrison County	11,767,667	\$45,491,312
Lawrenceburg	17,686,963	\$94,611,941
Michigan City	9,556,783	\$48,570,220
Rising Sun	6,595,316	\$47,460,142
Switzerland County	5,111,269	\$12,855,077
Grand Total	\$95,046,641	\$521,993,114

*This table represents the distribution of 25% of revenues generated by the Riverboat Wagering Tax. The first \$ 33 M is set aside for local revenue sharing and the remaining tax revenue is deposited in the Property Tax Replacement Fund. An amount is transferred from the Property Tax Replacement Fund to the Build Indiana Fund to meet the cap of \$250 M for each fiscal year.